



U.S. ENVIRONMENTAL PROTECTION AGENCY

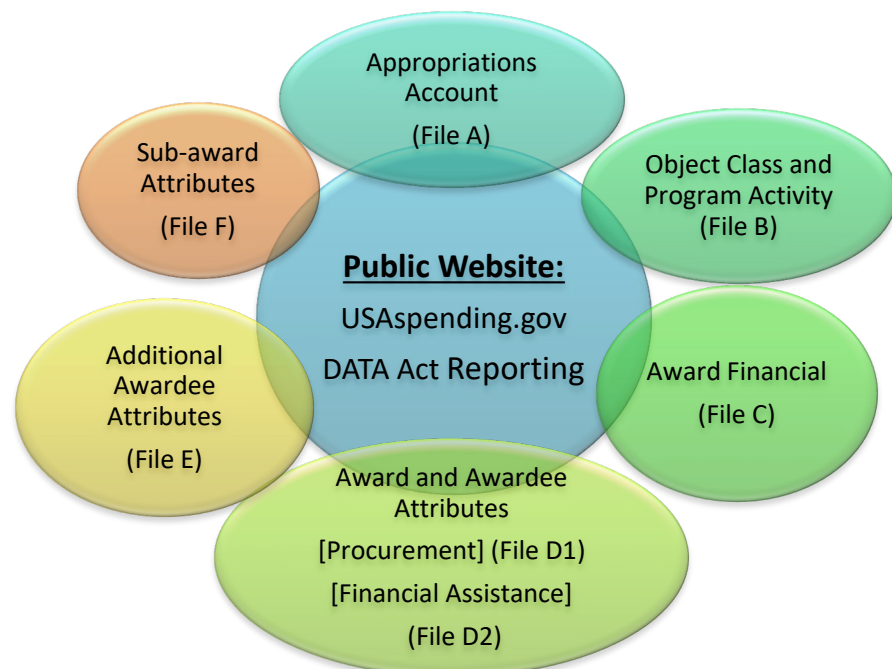
OFFICE OF INSPECTOR GENERAL

*Compliance with the law
Operating efficiently and effectively*

EPA's Fiscal Year 2019 First Quarter Compliance with the Digital Accountability and Transparency Act of 2014

Report No. 20-P-0026

November 8, 2019



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Abbreviations

AAC	Activity Address Code
CFDA	Catalog of Federal Domestic Assistance
CIGIE	Council of the Inspectors General on Integrity and Efficiency
DAIMS	DATA Act Information Model Schema
DATA Act	Digital Accountability and Transparency Act of 2014
DEAR	DATA Act Evaluation and Approval Repository
DQP	Data Quality Plan
EAS	EPA Acquisition System
EPA	U.S. Environmental Protection Agency
FABS	Financial Assistance Broker Submission
FAEC	Federal Audit Executive Council
FAIN	Federal Award Identification Number
FAR	Federal Acquisition Regulations
FFATA	Federal Funding Accountability and Transparency Act of 2006
FPDS-NG	Federal Procurement Data System – Next Generation
FY	Fiscal Year
GAO	U.S. Government Accountability Office
IG	Inspector General
IGMS	Integrated Grants Management System
NAICS	North American Industry Classification System
OGD	Office of Grants and Debarment
OIG	Office of Inspector General
OMB	Office of Management and Budget
PIID	Procurement Instrument Identifier Number
SAO	Senior Accountable Official

Cover image: Graphic illustrating the EPA’s DATA Broker System files being submitted for publication on USAspending.gov. (EPA OIG image)

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At a Glance

Why We Did This Project

The Digital Accountability and Transparency Act of 2014 (DATA Act) requires the Inspector General to review a statistically valid sample of the spending data submitted under the act by the U.S.

Environmental Protection Agency (EPA) and to assess the completeness, accuracy, timeliness and quality of the data sampled and the implementation and use of the data standards.

We performed this audit to assess the completeness, accuracy, timeliness and quality of fiscal year (FY) 2019 first quarter financial and award data submitted to USAspending.gov by the EPA's Office of the Chief Financial Officer, and to assess the EPA's implementation and use of the governmentwide financial data standards established by the Office of Management and Budget (OMB) and U.S. Department of the Treasury (Treasury).

This report addresses the following:

- *Compliance with the law.*
- *Operating efficiently and effectively.*

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List of [OIG reports](#).

EPA's Fiscal Year 2019 First Quarter Compliance with the Digital Accountability and Transparency Act of 2014

What We Found

We found that the EPA's 2019 first quarter financial and award data was of "higher" quality as defined by the DATA Act audit guide issued by the Council of the Inspectors General on Integrity and Efficiency.

The DATA Act requires the EPA to report accurate financial and award data on USAspending.gov.

The DATA Act audit guide defines data as being of higher, moderate or lower quality based on the highest error rate found in testing the completeness, accuracy and timeliness of data submitted.

We found inconsistencies in processing data that created reporting errors in completeness, accuracy and timeliness for DATA Act reporting purposes. We also found that the EPA did not have documented standard operating policies and procedures for DATA Act reporting. While we found reporting errors and some issues with documentation of policies and procedures, overall, the EPA has complied with the requirements of the DATA Act, submitted financial and award data to the Treasury Broker on time, and had implemented data standards as defined by the OMB and Treasury.

Recommendations and Planned Agency Corrective Actions

We recommend that the Chief Financial Officer and the Assistant Administrator for Mission Support:

1. Develop and document standard operating policies and procedures specific to the completeness, accuracy, timeliness and quality of the EPA's DATA Act reporting (consistent with DATA Act requirements). These procedures should also define roles and responsibilities for performing validation procedures.
2. Continue to coordinate with Treasury to eliminate inconsistent use of OMB and Treasury-established data standards.

The agency agreed with both recommendations and provided acceptable planned corrective actions. We consider the recommendations resolved with corrective actions pending.



UNITED STATES ENVIRONMENTAL PROTECTION AGENCY
WASHINGTON, D.C. 20460

OFFICE OF
INSPECTOR GENERAL

November 8, 2019

MEMORANDUM

SUBJECT: EPA's FY 2019 First Quarter Compliance with the Digital Accountability and Transparency Act of 2014
Report No. 20-P-0026

FROM: Paul C. Curtis, Director
Financial Directorate
Office of Audit and Evaluation

A handwritten signature in black ink that reads "Paul C. Curtis".

TO: David Bloom, Acting Chief Financial Officer

Donna Vizian, Principal Deputy Assistant Administrator
Office of Mission Support

This is our report on the subject audit conducted by the Office of Inspector General (OIG) of the U.S. Environmental Protection Agency (EPA). The project number for this audit was OA&E-FY19-0124. This report contains findings that describe the problems the OIG has identified and corrective actions the OIG recommends. This report represents the opinion of the OIG and does not necessarily represent the final EPA position. Final determinations on matters in this report will be made by EPA managers in accordance with established audit resolution procedures.

The Office of the Chief Financial Officer has primary responsibility for the implementation of the Digital Accountability and Transparency Act of 2014. Other EPA offices with responsibility for file submissions for the DATA Act include the Office of the Controller and the Office of Mission Support's Office of Acquisition Solutions and Office of Grants and Debarment.

In accordance with EPA Manual 2750, your office provided acceptable corrective actions and milestone dates in response to OIG recommendations. All recommendations are resolved and no final response to this report is required. However, if you submit a response, it will be posted on the OIG's website, along with our memorandum commenting on your response. Your response should be provided as an Adobe PDF file that complies with the accessibility requirements of Section 508 of the Rehabilitation Act of 1973, as amended. The final response should not contain data that you do not want to be released to the public; if your response contains such data, you should identify the data for redaction or removal along with corresponding justification.

We will post this report to our website at www.epa.gov/oig.

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Chapter 1

Introduction

Purpose

Our objectives were to determine whether the U.S. Environmental Protection Agency's (EPA's) submission of financial and award data for fiscal year (FY) 2019 first quarter complied with the Digital Accountability and Transparency Act of 2014 (DATA Act) and to assess:

- The completeness, accuracy, timeliness and quality of the financial and award data submitted for publication on [USAspending.gov](https://www.usaspending.gov)¹.
- EPA's implementation and use of the governmentwide financial data standards established by the Office of Management and Budget (OMB) and the U.S. Department of the Treasury (Treasury).

Background

DATA Act

The DATA Act (Pub. L. 113-101), signed on May 9, 2014, requires federal agencies to report financial and award data in accordance with the established governmentwide financial data standards. The DATA Act states that it expands the *Federal Funding Accountability and Transparency Act of 2006* (FFATA) by “disclosing direct Federal agency expenditures and linking Federal contract, loan and grant spending information to programs of Federal agencies to enable taxpayers and policy makers to track Federal spending more effectively.” The OMB and Treasury issued guidance on 57 data definition standards and required federal agencies to report financial data in accordance with these standards beginning in May 2017. Based on input from federal agencies and the public, the OMB and Treasury created the DATA Act Information Model Schema (DAIMS) to provide an authoritative, comprehensive source of governmentwide data terms, standards and guidance. The information flow diagram in Appendix A provides timeframes and sources of the data included in the DAIMS.

Each federal agency must submit, at a minimum, quarterly² spending data to Treasury in the specific format as shown below in Table 1. The EPA submits data

¹ USAspending.gov is the official source for spending data for the U.S. Government. It shows the American public how taxpayer money is being used.

² The DAIMS requires a quarterly submission to the DATA Act Broker, twice-monthly award submission to the Financial Assistance Broker and daily procurement award submission to the Federal Procurement Data System – Next Generation.

for Files A, B and C from its financial system through Treasury’s DATA Act Broker (the Broker). The Broker runs a series of validations and produces warnings and error reports for agencies to review. The Broker also extracts procurement and financial assistance data from the award submission to populate Files D1, D2, E and F.

Table 1: DATA Act submission³

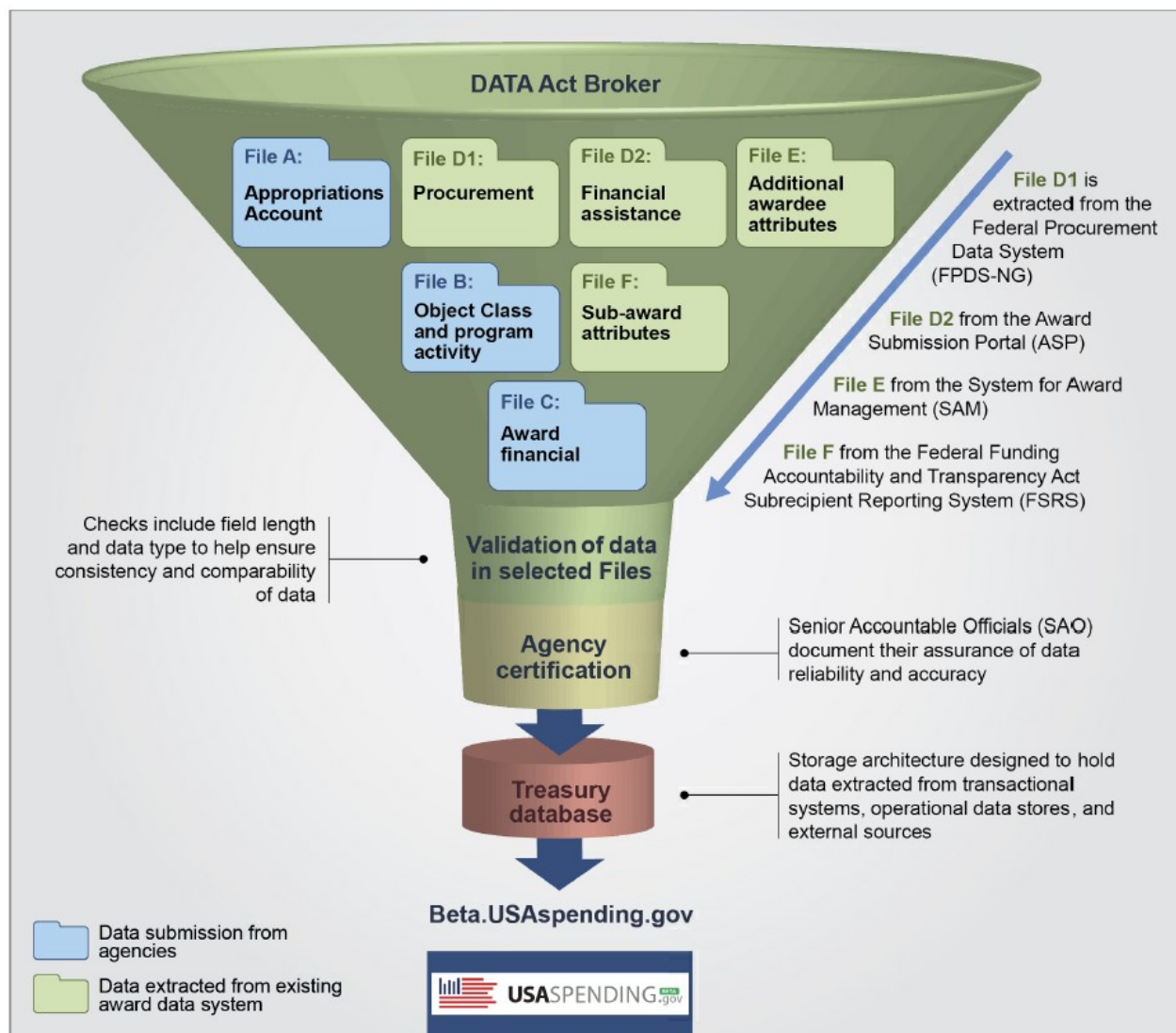
File Name	File Contents	File Description
EPA-uploaded data from agency financial system		
File A	Appropriations Account Detail	File A includes fiscal year cumulative federal appropriation account summary-level data.
File B	Object Class and Program Activity Detail	File B includes fiscal year cumulative federal object class and program activity summary level data.
File C	Award Financial Detail	File C includes the obligation amounts for awards made and/or modified during the reporting period.
Broker-extracted data from external award system		
File D1	Award and Awardee Attributes (Procurement)	File D1 contains detailed information for record level procurement transactions reported in File C.
File D2	Award and Awardee Attributes (Financial Assistance)	File D2 contains detailed information for record level financial assistance transactions reported in File C.
File E	Additional Awardee Attributes	File E contains detailed information for record level transactions reported in File C.
File F	Sub-award Attributes	File F contains detailed information for record level transactions reported in File C.

Source: Office of Inspector General (OIG) analysis of CIGIE Federal Audit Executive Council Inspectors General Guide to Compliance under the DATA Act, 2/14/2019 (DATA Act Audit Guide).

The Chief Financial Officer is the agency’s Senior Accountable Official (SAO). The SAO certifies the submission to attest that the agency’s internal controls provide assurance that the data is valid and reliable. The certified data is displayed on USAspending.gov. Figure 1 illustrates how information from agencies is collected and made available to the public.

³ The EPA-uploaded data is submitted from the agency’s financial system. The Broker-extracted data is submitted by an external award reporting system to the Broker.

Figure 1: Operation of the Broker for quarterly submissions



Source: U.S. Government Accountability Office (GAO) report, GAO 18-138; DATA Act: Data Quality and Transparency.

The DATA Act also requires the Office of Inspector General (OIG) of each federal agency to review a statistically valid sample of the spending data and to submit a report to Congress assessing the completeness, accuracy, timeliness and quality of the data, and the implementation and use of the governmentwide financial data standards.

The Council of the Inspectors General on Integrity and Efficiency's (CIGIE's) Federal Audit Executive Council (FAEC) DATA Act Working Group released its *Inspectors General Guide to Compliance Under the DATA Act* (DATA Act Audit Guide) on February 14, 2019. The guide provides a baseline framework for the required reviews and a common methodology and reporting approach to use in performing work mandated by the DATA Act. We conducted our audit in accordance with the DATA Act Audit Guide.

OMB Guidance

OMB Memorandum M-15-12, *Increasing Transparency of Federal Spending by Making Federal Spending Data Accessible, Searchable, and Reliable*, dated May 8, 2015, provides guidance to federal agencies on reporting requirements under the FFATA and the DATA Act.

OMB Management Procedures Memorandum 2016-03, *Additional Guidance for DATA Act Implementation: Implementing Data-Centric Approach for Reporting Federal Spending Information*, dated May 3, 2016, provides additional guidance to federal agencies on reporting federal appropriations and award-level data to USA Spending.gov.

OMB Memorandum M-17-04, *Additional Guidance for DATA Act Implementation: Further Requirements for Reporting and Assuring Data Reliability*, dated November 4, 2016, defines responsibilities for reporting financial information for awards involving intragovernmental transfers. It also provides guidance for reporting financial assistance award (grant) records containing personally identifiable information and the requirements for the agency's SAO to certify quarterly submissions to USA Spending.gov.

OMB Memorandum M-18-16, *Appendix A to OMB Circular No. A-123, Management of Reporting and Data Integrity Risk*, dated June 6, 2018, includes a specific requirement for agencies to develop a Data Quality Plan (DQP) to achieve the objectives of the DATA Act beginning in FY 2019 and continuing through FY 2021 at a minimum, or until agencies determine that they can provide reasonable assurances over the appropriate data quality controls.

CIGIE Strategy

CIGIE identified a timing anomaly with the oversight requirements contained in the DATA Act. That is, the first Inspector General (IG) reports were due to Congress on November 2016; however, federal agencies were not required to report spending data until May 2017. To address this reporting date anomaly, the IGs provided Congress with their first required reports by November 8, 2017, one year after the statutory due date, with subsequent reports to be submitted following on a 2-year cycle.

On December 22, 2015, CIGIE's chair issued a letter detailing the strategy for dealing with the IG reporting date anomaly and communicated the strategy to the Senate Committee on Homeland Security and Governmental Affairs and the House Committee on Oversight and Government Reform. That letter is in Appendix B, *CIGIE's DATA Act Anomaly Letter*.

Responsible Offices

The EPA's Office of the Chief Financial Officer maintains responsibility for the EPA's implementation of the DATA Act. The Chief Financial Officer is the SAO who approves and provides assurance that the data submission is valid and reliable. Other EPA offices with responsibility for file submissions for the DATA Act include the Office of the Controller the Office of Mission Support's Office of Acquisition Solutions and Office of Grants and Debarment (OGD).

Scope and Methodology

We conducted this audit from March 2019 through November 2019 in accordance with generally accepted government auditing standards issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

To accomplish our objectives, the audit team sought to:

- Obtain an understanding of any regulatory criteria related to the EPA's responsibilities to report financial and award data under the DATA Act.
- Review the EPA's DQP.
- Assess the internal control and information system controls in place as they relate to the extraction of data from the source systems and the reporting of data to the Broker to assess audit risk and design audit procedures⁴.
- Review and reconcile the FY 2019 first quarter summary-level data submitted by the agency for publication on USAspending.gov.
- Assess the completeness, accuracy, timeliness and quality of the financial and award data sampled.
- Assess the EPA's implementation and use of the 57 data elements/standards established by the OMB and Treasury.

We selected 332 transactions for data element testing based on the DATA Act submission population of 2,403 first quarter 2019 transactions following the DATA Act Audit Guide's sampling methodology.⁵ We used stratified random sampling to select the transactions to test contracts and grants.

⁴ OMB Circular A-123, *Management's Responsibility for Enterprise Risk Management and Internal Control* (July 15, 2016) and Appendix A to OMB Circular A-123, *Management of Reporting and Data Integrity Risk* (June 6, 2018).

⁵ For agencies with a smaller population ($385/2,403 > 5\%$) and high expected error rates (50%), where the recommended sample size of 385 represents 5 percent or more of the population, the DATA Act Audit Guide suggests that the IG may reduce the sample size by applying the finite correction factor using the following formula to determine the recommended sample size: $385/[1+(385/N)]$, where "N" represents the population size $[385/[1+(385/2,403)] = 332]$.

Prior Audit Coverage

EPA OIG Report No. [18-P-0037](#), *EPA Reported Its Fiscal Year 2017 Second Quarter Financial and Award Data in Accordance With the DATA Act*, issued November 9, 2017, found that the EPA assessed the completeness, accuracy, timeliness and quality of the FY 2017 second quarter financial and award data submitted for publication on USAspending.gov. The EPA also had implemented governmentwide financial data standards established by the OMB and Treasury.

EPA OIG Report No. [17-P-0050](#), *Status of EPA's Implementation of the DATA Act*, issued December 2, 2016, found that the EPA had taken steps to implement the DATA Act. The EPA identified key risks to the DATA Act implementation, such as linking award identification among the EPA's financial and procurement systems; submitting complete data files to Treasury; timing differences, data inconsistencies and reconciling data between the EPA internal and external systems; and funding to support the consolidation and preparation of agency data for reporting under the DATA Act. The EPA developed an implementation plan to mitigate these risks. We had no recommendations since that implementation plan was designed for the EPA to meet the statutory deadline with a partial data submission.

The GAO issued reports regarding the DATA Act, including:

- *DATA Act: OMB Needs to Formalize Data Governance for Reporting Federal Spending* ([GAO-19-284](#)), issued March 22, 2019.
- *Open Data: Treasury Could Better Align USAspending.gov with Key Practices and Search Requirements* ([GAO-19-72](#)), issued December 13, 2018.
- *DATA Act: Reported Quality of Agencies' Spending Data Reviewed by OIGs Varied Because of Government-wide and Agency Issues* ([GAO-18-546](#)), issued July 23, 2018.
- *DATA Act: OMB, Treasury, and Agencies Need to Improve Completeness and Accuracy of Spending Data and Disclose Limitations* ([GAO 18-138](#)), issued November 8, 2017.
- *DATA Act: As Reporting Deadline Nears, Challenges Remain That Will Affect Data Quality* ([GAO-17-496](#)), issued April 28, 2017.
- *Data Transparency: Oversight Needed to Address Underreporting and Inconsistencies on Federal Award Website* ([GAO-14-476](#)), issued June 30, 2014.
- *Electronic Government: Implementation of the Federal Funding Accountability and Transparency Act of 2006* ([GAO-10-365](#)), issued March 12, 2010.

Assessment of Internal Controls

The FY 2018 financial statement audit assessed Compass, the agency's financial management system. We relied on internal control testing conducted for the EPA's FY 2018 financial statement audit and believe that the EPA's internal controls related to the DATA Act are effective and that the agency can certify with reasonable assurance that the data is complete, accurate and timely. During the financial statement audit, no material weaknesses or management challenges were found that would impact the internal controls that EPA relies on for the DATA Act.

The Broker interfaces with Compass through the DATA Act Evaluation and Approval Repository (DEAR), a tool that extracts, transforms and prepares data. EPA also uses DEAR to reconcile data and validate DATA Act Files A, B and C for submission to the Broker. The DEAR tool performs edit checks and generates exception reports. The validation check files and warning lists produced by the DEAR tool must be addressed before the data can be submitted to the Broker. The generation of these files and the agency's correction of file warnings show the effectiveness of the internal controls related to the DEAR tool.

Enterprise Risk Management Plan

The EPA's risk profile for 2018 lists acquisition/contracting, human capital and resources as the agency's enterprise risks. These risks have no direct impact on controls over DATA Act source systems and reporting.

Agency's DATA Act Assurance Statement

The *EPA DATA Act Assurance Statement and DATA Act Evaluation and Approval Repository Certification, FY 2019, 1st Quarter, March 2019* (Assurance Statement), certified the agency complied with OMB Memorandum M-17-04, *Additional Guidance for DATA Act Implementation: Further Requirements for Reporting and Assuring Data Reliability*. Along with the certification of compliance, the agency's statement documented certain source data anomalies, including historical program activity code non-compliance, timing issues and business process limitations.

Data Quality Plan

Pursuant to OMB Circular No. A-123, Appendix A, *Management of Reporting and Data Integrity Risk*, agencies are required to develop a DQP in FY 2019. EPA finalized its DQP on September 30, 2019. We did not consider the DQP in our analysis of internal controls because it was not available during the audit.

Chapter 2

EPA Complied with DATA Act, but Errors Affected Data Quality

We found that the EPA has implemented the required DATA Act data elements and transmitted its submission on time. However, internal control weaknesses affected the accuracy of the agency's submission of Files C and D1/D2. These weaknesses included a lack of documented policies and procedures, which resulted in errors in the data files included in its DATA Act submission for the FY 2019 first quarter.

Completeness and Timeliness of Agency Submission

We evaluated the agency submission (Files A, B and C) for completeness and timeliness. The DATA Act Audit Guide provides the following definitions:

- **Completeness of Agency Submission:** Transactions and events that should have been recorded are recorded in the proper period.
- **Timeliness of Agency Submission:** Reporting of the agency DATA Act submission to the Broker is in accordance with the schedule established by the Treasury DATA Act Project Management Office.

We evaluated the EPA's DATA Act submission to the Broker and determined that the submission was complete and submitted on time, before the revised deadline of March 20, 2019⁶. We evaluated Files, A, B and C to determine that all transactions and events were recorded in the proper period. Our test work did not identify any significant variances.

Accuracy of Agency Submission (Files A, B and C)

Files A, B and C originate from Compass. Through our reconciliations and test work, we determined that Files A and B are accurate and the data links properly to File C. The agency has adequately reconciled Files A and B with each other and with the GTAS⁷ SF-133, *Report on Budget Execution and Budgetary Resources*⁸. The agency has adequately reconciled Files B and C with each other.

⁶ The normal deadline set by U.S. Treasury is 45 days after the end of the quarter, which would have been February 15, 2019, for submission of FY 2019 first quarter data. Because of the 35-day lapse in appropriations from December 22, 2018–January 25, 2019, Treasury changed the deadline to March 20, 2019.

⁷ The Governmentwide Treasury Account Symbol Adjusted Trial Balance System (GTAS) is the system used by agencies to report budget execution information and proprietary financial reporting information to Treasury.

⁸ The SF-133 is a quarterly report that contains information on the sources of budget authority and the status of budgetary resources by individual fund or appropriation.

Appropriation Account (File A)

The appropriation account file (File A) includes cumulative federal appropriations account summary-level data for the fiscal year. The data from the appropriations account summary-level data from File A and the agency's GTAS SF-133, *Report on Budget Execution and Budgetary Resources* were aligned.

Object Class and Program Activity (File B)

The object class⁹ and program activity¹⁰ file (File B) includes cumulative federal object class and program activity summary-level data for the fiscal year. Based on our analysis, the agency has adequately reconciled File A with File B. Furthermore, we determined that all object class codes from File B match the codes defined in OMB Circular A-11, *Preparation, Submission, and Execution of the Budget*.

Award Financial Detail (File C)

The award financial detail file (File C) includes obligation amounts for awards made and/or modified during the reporting period. The auditors matched each Treasury Symbol, Program Activity Code and Object Class in File C to File B.

Connecting File C and Files D1/D2 by Award ID Numbers

Files D1 and D2 are submitted by external award reporting systems to the Broker and contain detailed information for the record level transactions reported in File C. File C and Files D1 and D2 link together by the *Award Identification (Award ID) Number*. We compared *Award ID Numbers* in File C to those in File D1/D2 to determine whether the files contained the same *Award ID Number* and found discrepancies as detailed below.

Award and Awardee Attributes (Procurement - File D1)

We found that all *Award ID Numbers* in File C were in File D1; however, not all *Award ID Numbers* in File D1 were in File C. File C was missing records because it is submitted by the EPA from Compass, and the Broker creates File D1 primarily from the EPA Acquisition System (EAS). Different offices within the EPA manage the financial system and award systems, which results in timing differences and manual input errors.

As reported in the EPA's internal analysis and referenced by the EPA's FY 2019 first quarter Assurance Statement, discrepancies were primarily a result of the following timing difference conditions:

⁹ Object class refers to goods or services or items purchased. For example, supplies, rent or equipment.

¹⁰ Program activity refers to activity, project or other programmatic distinction.

- Transactions at the end of the first quarter in the award systems that were processed at the beginning of the second quarter in the financial system.
- Transactions for which documents had not been sent by the project officer to be processed by the finance center.
- Transactions that were not recorded on time by the finance center due to data entry errors.

After the agency completed the DATA Act submission, the EPA analyzed and reported causes of errors in Files C, D1 and D2. We verified the differences found by the agency and analyzed the errors. Based on our analysis, we determined that File C was suitable for sample testing.

Award and Awardee Attributes (Financial Assistance - File D2)

When comparing File C to File D2, we found that all records in File D2 were in File C, but not all records in File C were in File D2.

Records missing from File D2 resulted from transactions that were processed only in the financial system outside of the awards system. These transactions are primarily financial closeouts and the corresponding deobligations, as the agency noted in its Assurance Statement. The errors are included in our summary of sample results in Appendix C, *Results of Statistical Sample Testing by Record*, to provide an accurate projection of errors.

Sample Results for Files C and D1/D2

We tested File C federal award transactions by selecting a stratified random sample of 332 records (252 contracts and 80 grants¹¹), consisting of up to 46 data elements for contract samples and up to 45 data elements for grant samples for completeness, accuracy and timeliness (see definitions in Table 2).

¹¹ We stratified the population based on percentage of Procurement Instrument Identifier Numbers (PIIDs) and Federal Assistance Identifier Numbers (FAINs). PIIDs are unique numbers for contracts, and FAINs are unique numbers for grants or assistance agreements. Out of 2,403 records in File C, there were 1,827 contracts (76%) and 576 grants (24%). Out of 332 samples, we extracted a stratified random sample of 252 contracts (76% x 332) and 80 grants (24% x 332).

Table 2: Definition of data elements

Term	Definition
Completeness of Data Elements	For each of the required data elements that should have been reported, the data element was reported in the appropriate Files A through D2.
Accuracy of Data Elements	Amounts and other data relating to recorded transactions have been recorded in accordance with the DAIMS, Reporting Submission Specification, Interface Definition Document, and the online data dictionary and agree with the authoritative source records.
Timeliness of Data Elements	For each of the required data elements that should have been reported, the data elements were reported in accordance with the reporting schedules defined by the financial, procurement and financial assistance requirements (FFATA, Federal Acquisition Regulations [FAR], Federal Procurement Data System – Next Generation [FPDS-NG ¹²], Financial Assistance Broker Submission [FABS ¹³] and DAIMS).

Source: DATA Act Audit Guide.

We found that 27 of the 80 grant samples extracted from File C did not have a corresponding File D2 record. As a result, the 27 samples are considered errors for completeness, accuracy and timeliness.

Projected Error Rate Calculation

We projected error rates for each attribute to evaluate completeness, accuracy and timeliness. Projected error rates estimate the effect of the errors on all DATA Act records. These projected error rates are automatically calculated using embedded formulas in the DATA Act Audit Guide, Appendix 7, *Testing Spreadsheet Tool*.

The total projected error rate for all samples by attribute is calculated using the following formula and is expressed as a percentage.

$$\frac{\text{Sum of Error Rates for Attribute at the Record Level}}{\text{Total Number of Sample Records (332)}} = \text{Total Projected Error Rate for Attribute}$$

All error rates for completeness, accuracy and timeliness at the sample level and the calculation of total projected error rates can be found in Appendix C, *Results of Statistical Sample Testing by Record*.

¹² FPDS-NG provides procurement data to USAspending.gov. EAS is fully integrated with FPDS-NG and GSA’s Integrated Award Environment, which manages the federal acquisition and awards processes in online systems, which are now being merged into one. The consolidated system, beta.SAM.gov, will become the official U.S. government website for people who make, receive and manage federal awards.

¹³ The agency submits data to Treasury’s FABS system twice a month using the DAIMS Reporting Submission Specification schema.

Completeness of Data Elements

A data element is complete if the required data element was reported in the appropriate Files A through D2. The projected error rate for completeness of data elements is 7.41 percent¹⁴. The primary reason for completeness errors are missing records for 27 grant samples in File D2.

Accuracy of Data Elements

A data element is accurate when amounts and other data relating to recorded transactions were recorded in accordance with the DAIMS, Reporting Submission Specification, Interface Definition Document and the online data dictionary, and agree with the authoritative source records. The projected error rate for accuracy of data elements is 10.73 percent¹⁵. We found a variety of errors in contract and grant samples, and more accuracy errors in our grant samples.

Timeliness of Data Elements

Timeliness of data elements is based on reporting schedules defined by the financial, procurement and financial assistance requirements (FFATA, FAR, FPDS-NG, FABS and DAIMS). The projected error rate for the timeliness of the data elements is 7.39 percent¹⁶. The primary reason for timeliness errors were missing records for 27 grant samples in File D2.

Quality of Data Elements

The DATA Act Audit Guide defines quality as “[d]ata that is complete, accurate and reported on a timely basis.” Quality of data elements was determined using the midpoint of the range of the proportion of errors (error rate) for completeness, accuracy and timeliness. Table 3 from the DATA Act Audit Guide provides ranges of errors used in determining the overall quality of the data elements.

Table 3: Error ranges

Highest Error Rate	Quality Level
0% - 20%	Higher
21% - 40%	Moderate
41% and above	Lower

Source: DATA Act Audit Guide.

¹⁴ Based on a 95% confidence level, the projected error rate for the completeness of the data elements is between 5.12% and 10.65%.

¹⁵ Based on a 95% confidence level, the projected error rate for the accuracy of the data elements is between 7.95% and 14.40%.

¹⁶ Based on a 95% confidence level, the projected error rate for the timeliness of the data elements is between 5.12% and 10.65%.

The total error rate for each attribute for all the samples is listed below:

- Completeness: 7.41 percent.
- Accuracy: 10.73 percent.
- Timeliness: 7.39 percent.

According to the DATA Act Audit Guide, the highest error rate for completeness, accuracy and timeliness is used to determine the quality level of the data. Based on our test work, we found the highest error rate to be 10.73 percent, which would result in the data being classified as of higher (green) quality.

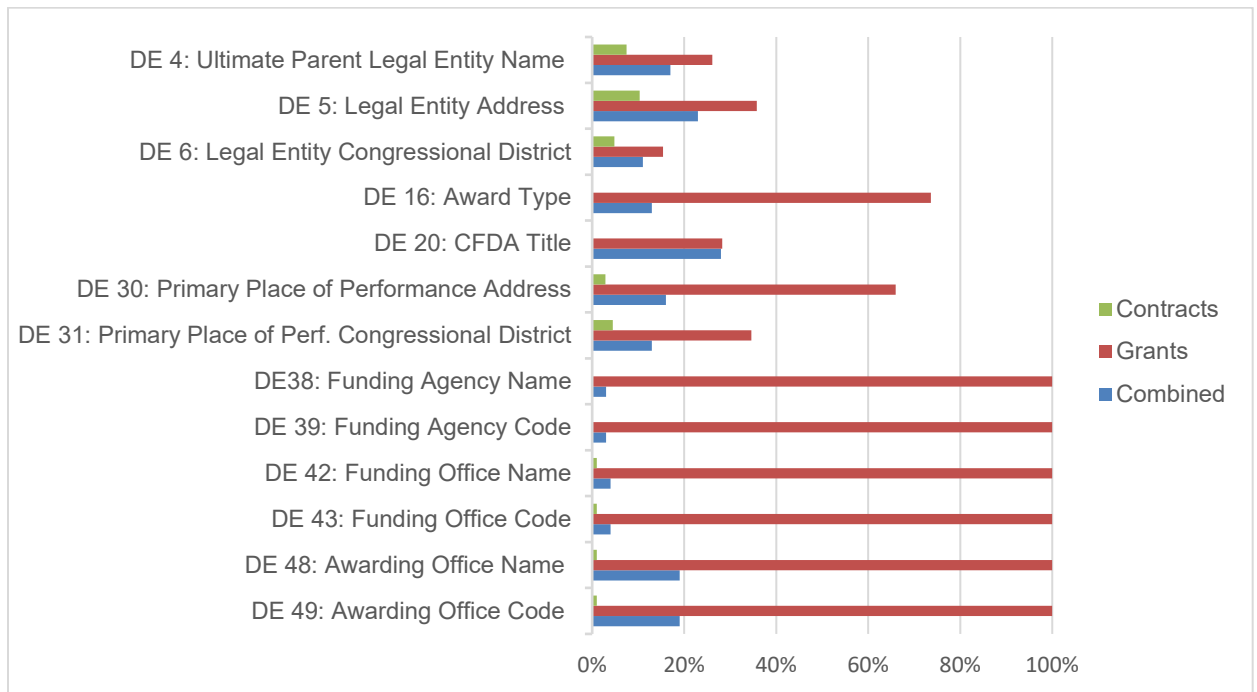
Testing Limitations for Data Reported from Files E and F

File E of the DAAMS contains additional awardee attribute information the Broker extracts from the System for Award Management, [SAM.gov](https://sam.gov), the official government website for people who make, receive and manage federal awards. File F contains sub-award attribute information the Broker extracts from the FFATA Subaward Reporting System. File E and F data remain the responsibility of the awardee in accordance with the terms and conditions of federal agreements, and the quality of this data remains the legal responsibility of the recipient. Therefore, agency SAOs are not responsible for certifying the quality of File E and F data reported by awardees, but they are responsible for assuring controls are in place to verify that grant awardees register in SAM.gov at the time of the award. As such, we did not assess the completeness, accuracy, timeliness and quality of the data extracted from SAM.gov and the FFATA Subaward Reporting System via the Broker system.

Supplemental Results

Figure 2 depicts accuracy error rates, excluding the 27 grant samples that were missing File D2 data to accurately illustrate the specific data element issues encountered during the audit.

Figure 2: Data element accuracy error rates (over 10%)



Source: OIG sample analysis.

Data Element Analysis

The following are significant issues we identified regarding reporting data element information. When determining the level of errors in grants, we calculated the rate excluding the 27 grant samples that were missing from File D2 to avoid skewing error rates. Comprehensive error rates for each data element can be found in Appendix D, *The EPA’s Results for the Data Elements*.

Legal Entity Name and Legal Entity Address

For contracts, the FAR, 48 CFR 4.1102 requires those planning to submit an offer or quote to register on SAM.gov “at the time an offer or quotation is submitted.” The FAEC DATA Act Working Group interprets this to mean the *Legal Entity Name* and *Legal Entity Address* on the base document must match SAM.gov at the time the base document was signed. Contract data is input in EAS and then transferred to FPDS-NG for reporting on USAspending.gov. On original (base or new) contracts, FPDS-NG extracts from SAM.gov the *Legal Entity Name* and *Legal Entity Address*. For amended contracts, FPDS-NG does not access SAM.gov. We tested the accuracy of *Legal Entity Name* and *Legal Entity Address* for contract samples by comparing the File D1 Broker data to the award system data and then verified with SAM.gov. When the name and/or address on SAM.gov did not match File D1, we reviewed the historical record on SAM.gov and compared it to the base contract in EAS. When the historical record on SAM.gov matched the base contract, we attributed the exception to FPDS-NG. When the historical

record on SAM.gov did not match the base contract, we attributed the exception to the agency.

We tested 252 contracts and found five accuracy exceptions for *Legal Entity Name* and 25 accuracy exceptions for *Legal Entity Address*, error rates of 2.0 and 9.9 percent, respectively. Two *Legal Entity Name* exceptions were attributable to the agency, and three were attributable to FPDS-NG. We found 13 *Legal Entity Address* exceptions were attributable to the agency, and 12 were attributable to FPDS-NG.

Guidance for grant data on the Federal Spending Transparency website¹⁷ for the DATA Act states, “OMB has determined that SAM will be the authoritative source for legal entity name and address. Agencies will need to ensure that this data is in their management systems and exactly matches with what is in SAM.” Grant data is input in the agency’s Integrated Grants Management System (IGMS). This is transferred to FABS for reporting on USAspending.gov. FABS does not extract name and address information from SAM.gov. Agencies are responsible for ensuring that award-level data in their systems match data in SAM.gov at the time of the award and for the duration of the award. We tested the accuracy of *Legal Entity Name* and *Legal Entity Address* for grant samples by comparing the File D2 Broker data to IGMS data and then verified with SAM.gov. When the name and/or address on SAM.gov did not match File D2, we marked it as an exception attributable to the agency.

We tested 53 existing grant samples that did have a File D2 record and found two accuracy exceptions to *Legal Entity Name* and 19 accuracy exceptions to *Legal Entity Address*, error rates of 3.8 and 35.8 percent, respectively. All 21 of the name and address exceptions for grant samples were attributable to the agency.

Ultimate Parent Unique Identifier and Ultimate Parent Legal Entity Name

We tested the accuracy of the *Ultimate Parent Unique Identifier* and *Ultimate Parent Legal Entity Name*. We identified the parent name, when applicable, on SAM.gov for the contractor/grantee and then verified whether the parent unique identifier, a 9-digit number assigned by Dun & Bradstreet, matched the parent name. We compared this information from SAM.gov to the File D1/D2 Broker data.

We tested 252 contracts and found seven accuracy exceptions for *Ultimate Parent Unique Identifier* and 19 accuracy exceptions for *Ultimate Parent Legal Entity Name*, error rates of 2.8 and 7.5 percent, respectively.

¹⁷ The [Federal Spending Transparency website](#), a sister site of USAspending.gov, is a collaboration space designed to share the process for meeting the data transparency requirements of the DATA Act.

We tested 53 grants and found no accuracy exceptions for *Ultimate Parent Unique Identifier* and 12 accuracy exceptions for *Ultimate Parent Legal Entity Name*, an error rate of 22.6 percent. We found that seven of the 12 samples had no information in the *Ultimate Parent Legal Entity Name* field, so both the completeness and timeliness error rates are 13.2 percent (7/53).

Ultimate Parent Unique Identifier and *Ultimate Parent Legal Entity Name* fields are derived from SAM.gov. Exceptions to these data elements are not attributable to the agency.

Non-Federal Funding Amount

We tested the accuracy of the *Non-Federal Funding Amount* by comparing the File D2 Broker data with the sum of non-federal funding identified in IGMS. Elements of non-federal funding in IGMS include contributions from the recipient, state, local and other sources.

In the samples tested, we found that the EPA only included the recipient contribution in this field. We found three instances totaling \$2,173,448 in which state, local or other contributions were not included as part of the *Non-Federal Funding Amount*. The EPA agreed with this finding and stated they would make the necessary business process changes. No timeline was provided, but the OGD stated they would implement the change soon.

Award Type (Assistance Type)

For grants, the data element *Award Type* consists of the data field *Assistance Type*, which is a numerical value identifying the type of assistance, and the data field *Assistance Type Description*, which is derived from *Assistance Type*. We tested the accuracy of *Award Type* by comparing the File D2 Broker data for *Assistance Type* and *Assistance Type Description* with the *Agreement Type* for the original grants in IGMS.

We tested 53 grants and found 39 accuracy exceptions for *Award Type*, a rate of 73.6 percent.

The *Award Type* on the grant document and in File D2 only matched when the grant was a cooperative agreement grant. Currently, the EPA assigns the value for *Award Type* based on the Catalog of Federal Domestic Assistance (CFDA) numbers. OGD stated they would review the grants business process in IGMS and CFDA numbers and will make the necessary changes. No timeline was provided.

CFDA Number and CFDA Title

CFDA Titles are derived from the *CFDA Number*. We tested the accuracy of the *CFDA Number* and *CFDA Title* fields by comparing the File D2 Broker data with the data in IGMS. We tested 53 grants and found no accuracy exceptions to the *CFDA Number* and 15 accuracy exceptions to the *CFDA Title*, an error rate of 28.3 percent. *CFDA Titles* have not been updated in IGMS. The EPA stated they will make the necessary business process changes. No timeline was provided.

Period of Performance Start Date

The DAIMS defines the *Period of Performance Start Date* as “the date on which, for the award referred to by the action being reported, awardee effort begins or the award is otherwise effective.” For modifications of procurement awards, it is not clear whether “the award referred to” is the initial award or the modification, and neither the OMB nor Treasury’s DATA Act Program Management Office has issued guidance with specific instructions on this matter. Thus, for procurement awards with modifications, it is not an error for DATA Act reporting purposes if agencies recorded the initial award date or the date of the modification as the start date, in accordance with their internal policies and procedures/practices.

Primary Place of Performance Address

The DAIMS defines *Primary Place of Performance Address* as “the address where the predominant performance of the award will be accomplished.” The address is made up of the city, state and ZIP+4 code or postal code. The intention of this field, as indicated on the Federal Spending Transparency website, is to inform the public where taxpayer money is being spent.

We tested the accuracy of the *Primary Place of Performance Address* by comparing the File D1/D2 Broker data with the data in EAS or IGMS. When comparing IGMS with File D2, we found the *Primary Place of Performance Address* was often presented inconsistently. We tested 53 grants and found 35 accuracy exceptions for *Primary Place of Performance Address*, an error rate of 66 percent.

The EPA’s *Primary Place of Performance Address* values generally originate from SAM.gov for each grantee. However, the grantee address is often not the same as the place of performance indicated on the grant document.

Award ID Number (PIID)

Contracts that were new on or after October 1, 2017, must include the correct Procurement Instrument Identifier Number (PIID) in the *Award ID Number*

(PIID) field. We tested the accuracy of the *Award ID Number (PIID)* by comparing the File D1 Broker data with the data in EAS. We tested 252 contract samples and found 10 instances in which the correct PIID was not in the *Award ID Number (PIID)* field¹⁸, an error rate of 4 percent. The EPA stated that they were unable to comply with the new criteria for the PIID format until April 1, 2018, due to system limitations, and the OMB was aware of the delayed implementation.

The EPA stated that the Integrated Award Environment, a Presidential E-Government initiative managed by the General Services Administration responsible for maintaining and updating FPDS-NG, announced FPDS-NG implemented the PIID validations on April 1, 2018. The delay in implementing a validation tool in FPDS-NG does not preclude the agency from the responsibility to have updated PIIDs by the October 1, 2017, deadline.

Funding Agency Name, Funding Agency Code, Funding Office Name and Funding Office Code

Funding Agency Name, Funding Agency Code, Funding Office Name and Funding Office Code (Funding Office) fields are required for new grants with action dates on or after October 1, 2018. Eight grant samples fit this criterion. We attempted to test the accuracy of the *Funding Office* fields for grant samples by comparing the File D2 data with the data in IGMS, but all grant samples were blank for all four required *Funding Office* fields. This is an error rate of 100 percent.

The EPA stated that updated Activity Address Codes (AACs) for *Funding Office* fields were not provided by GSA until February 2019, at which point the EPA began implementing the codes, working backward to grants dated October 1, 2018. The AACs the agency provided to the OIG were current as of April 1, 2016, and the AACs the agency received from GSA in February 2019 were the same as those dated April 1, 2016. The EPA stated implementation for these corrections is complete.

Awarding Office Name and Awarding Office Code

We tested the accuracy of the *Awarding Office* fields for grant award samples by comparing the File D2 data with the data in IGMS and verified with the AACs provided by the agency. We tested 53 grants and found 53 accuracy exceptions for *Awarding Office Name* and *Awarding Office Code* fields, an error rate of 100 percent.

¹⁸ The PIID was in the *Parent Award ID Number* field and a secondary, indistinct number was in the *Award ID Number (PIID)* field.

The EPA coded the *Awarding Office Name* and *Awarding Office Code* fields incorrectly. The values in these fields were identified as *Funding Office Name* and *Funding Office Code* data. The EPA agreed with this finding and stated the error was corrected.

Analysis of the Accuracy of Dollar-Value-Related Data Elements

The results of our analysis of the accuracy of dollar-value-related data elements for procurement samples revealed one dollar-value exception of \$73,763 in *Transaction Obligated Amount*; five dollar-value exceptions totaling \$562,538 in *Current Total Value of Award*; and four dollar-value exceptions totaling \$2,980,178 in *Potential Total Value of Award*.

The results of our analysis of the accuracy of dollar-value-related data elements for financial assistance samples revealed the following:

- The 21 dollar-value exceptions totaling \$5,714,763 in *Federal Action Obligation* were grants that were not recorded in IGMS and did not have any dollar amount reported in File D2.
- Out of the 11 dollar-value exceptions totaling \$2,609,632 in *Non-Federal Funding Amount*, eight totaling \$436,184 were grants that were not recorded in IGMS and, therefore, did not have any dollar amount reported in File D2. Three of these, totaling \$2,173,448, were instances in which the EPA did not include all elements of the *Non-Federal Funding Amount*. This is discussed in the Data Element analysis above.
- Of the 25 dollar-value exceptions totaling \$8,324,395 in the *Amount of Award*, 22, totaling \$6,150,947, were grants that were not recorded in IGMS and, therefore, did not have any dollar amount reported in File D2. Three of these, totaling \$2,173,448, were instances in which the EPA did not include all elements of the *Non-Federal Funding Amount*.

Further detail can be found in Appendix E, *Analysis of the Accuracy of Dollar-Value-Related Data Elements*.

Implementation and Use of the Data Standards

The EPA has implemented and is using governmentwide financial data standards for spending information as defined by the OMB and Treasury. However, data inconsistencies created reporting errors in terms of completeness, accuracy and timeliness, and reduced the transparency of financial and award data. Specifically, Files C and D2 were missing records; the absent data elements were from transactions that were processed only in either the agency's financial system or awards system. Further, the agency acknowledged that it has not consistently used the OMB and Treasury-established data elements per its inventory/mapping for the FY 2019 first quarter data submission. We also found that the EPA did not

have documented standard operating policies and procedures for DATA Act reporting.

Conclusion

We conclude that, with few exceptions, the EPA's FY 2019 first quarter data for publication on USAspending.gov was complete, accurate, timely and of higher quality. However, we identified specific data inconsistencies that indicate the EPA could improve internal controls over implementing data standards and preparing its DATA Act submission.

Recommendations

We recommend that the Chief Financial Officer and the Assistant Administrator for Mission Support:

1. Develop and document standard operating policies and procedures specific to the completeness, accuracy, timeliness and quality of the EPA's Digital Accountability and Transparency Act reporting (consistent with Digital Accountability and Transparency Act requirements). These procedures should also define roles and responsibilities for performing validation procedures.
2. Continue to coordinate with the U.S. Department of the Treasury to eliminate inconsistent use of Office of Management and Budget and U.S. Department of the Treasury-established data standards.

Agency Response and OIG Evaluation

The agency agreed with both recommendations and provided acceptable planned corrective actions. We consider the recommendations resolved with corrective actions pending. The agency's response can be found in Appendix F.

Status of Recommendations and Potential Monetary Benefits

RECOMMENDATIONS

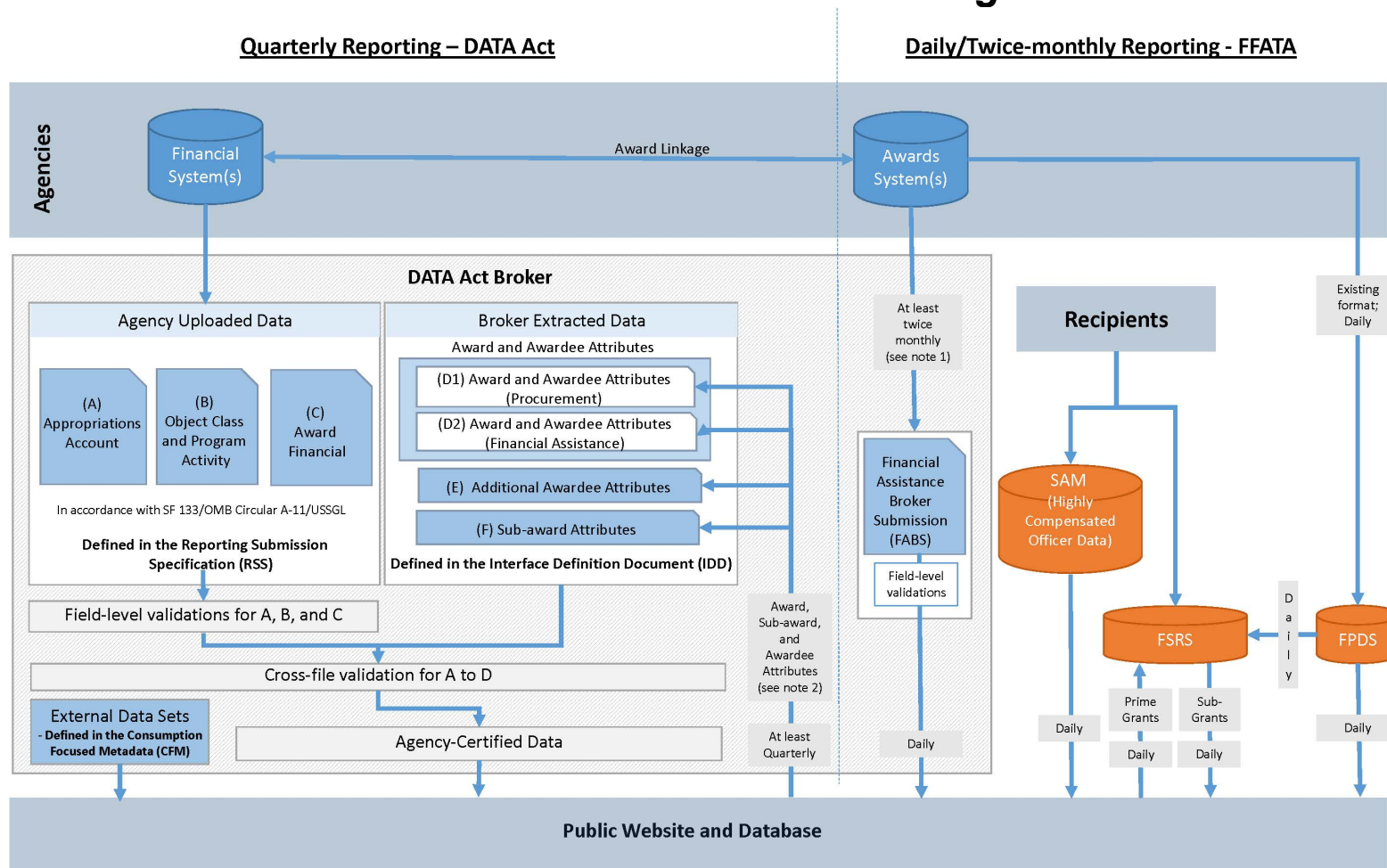
Rec. No.	Page No.	Subject	Status ¹	Action Official	Planned Completion Date	Potential Monetary Benefits (in \$000s)
1	20	Develop and document standard operating policies and procedures specific to the completeness, accuracy, timeliness and quality of the EPA's Digital Accountability and Transparency Act reporting (consistent with Digital Accountability and Transparency Act requirements). These procedures should also define roles and responsibilities for performing validation procedures.	R	Chief Financial Officer and Assistant Administrator for Mission Support	9/30/20	
2	20	Continue to coordinate with the U.S. Department of the Treasury to eliminate inconsistent use of Office of Management and Budget and U.S. Department of the Treasury-established data standards.	R	Chief Financial Officer and Assistant Administrator for Mission Support	9/30/20	

¹ C = Corrective action completed.

R = Recommendation resolved with corrective action pending.

U = Recommendation unresolved with resolution efforts in progress.

DAIMS Information Flow Diagram



Note 1: The Financial Assistance Broker Submission (FABS) replaces the Award Submission Portal (ASP).

Note 2: D1 and D2 pull in all award data associated with the submitting agency and agency-specified action dates. E pulls in highly-compensated officer information for DUNS numbers that appear in an agency's D1 and D2.

F pulls in all sub-award data associated with the awards that appear in an agency's D1 and D2.

Schema Version 1.3.1
Friday, February 8, 2019

Source: Treasury DATA Act Information Model Schema (DAIMS) v 1.3.1, Information Flow.

CIGIE's DATA Act Anomaly Letter



December 22, 2015

The Honorable Ron Johnson
Chairman
The Honorable Thomas Carper
Ranking Member
Committee on Homeland Security
and Governmental Affairs
United States Senate
Washington, D.C.

The Honorable Jason Chaffetz
Chairman
The Honorable Elijah Cummings
Ranking Member
Committee on Oversight and Government Reform
U.S. House of Representatives
Washington, D.C.

Dear Mr. Chairmen and Ranking Members:

The Council of the Inspectors General on Integrity and Efficiency (CIGIE) recognizes and appreciates your leadership on issues of Government transparency and accountability. In particular, we believe the enactment last year of the Digital Accountability and Transparency Act of 2014 (DATA Act) will significantly improve the quality of Federal spending data available to Congress, the public, and the accountability community if properly implemented. To make sure this happens, the DATA Act provides for strong oversight by way of the Federal Inspectors General and the Government Accountability Office (GAO). In particular, the DATA Act requires a series of reports from each to include, among other things, an assessment of the completeness, timeliness, quality, and accuracy of data submitted by agencies under the DATA Act.

I am writing this letter on behalf of CIGIE to inform you of an important timing anomaly with the oversight requirement for Inspectors General in the DATA Act. Your staffs have been briefed on this timing anomaly, which affects the first Inspector General reports required by the DATA Act. Specifically, the first Inspector General reports are due to Congress in November 2016. However, the agencies we oversee are not required to submit spending data in compliance with the DATA Act until May 2017. As a result, Inspectors General would be unable to report on the spending data submitted under the Act, as this data will not exist until the following year. This anomaly would cause the body of reports submitted by the Inspectors General in November 2016 to be of minimal use to the public, the Congress, the Executive Branch, and others.

To address this reporting date anomaly, the Inspectors General plan to provide Congress with their first required reports in November 2017, a one-year delay from the due date in statute, with subsequent reports following on a two-year cycle, in November 2019 and November 2021. We believe that moving the due dates back one year will enable the Inspectors General to meet the

1717 H Street, NW, Suite 825, Washington, DC 20006

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intent of the oversight provisions in the DATA Act and provide useful reports for the public, the Congress, the Executive Branch, and others.

Although we think the best course of action is to delay the Inspector General reports, CIGIE is encouraging the Federal Inspector General Community to undertake DATA Act “readiness reviews” at their respective agencies well in advance of the first November 2017 report. Through a working group, CIGIE has developed guidance for these reviews. I am pleased to report that several Inspectors General have already begun reviews at their respective agencies, and many Inspectors General are planning to begin reviews in the near future. We believe that these reviews, which are in addition to the specific oversight requirements of the Act, will assist all parties in helping to ensure the success of the DATA Act implementation.

We have kept GAO officials informed about our plan to delay the first Inspector General reports for one year, which they are comfortable with, and our ongoing efforts to help ensure early engagement through Inspector General readiness reviews.

Should you or your staffs have any questions about our approach or other aspects of our collective DATA Act oversight activities, please do not hesitate to contact me at (202) 514-3435.

Sincerely,



Michael E. Horowitz
Chair, Council of the Inspectors General on Integrity and Efficiency
Inspector General, U.S. Department of Justice

cc: The Honorable David Mader, Controller, OMB
The Honorable Gene Dodaro, Comptroller General, GAO

Results of Statistical Sample Testing by Record

Sample Record #	Total # of Data Elements	# Incomplete		# Inaccurate		# Untimely	
1	44	2	4.55%	2	4.55%	0	0.00%
2	42	0	0.00%	0	0.00%	0	0.00%
3	43	0	0.00%	2	4.65%	0	0.00%
4	42	0	0.00%	2	4.76%	0	0.00%
5	42	0	0.00%	0	0.00%	0	0.00%
6	42	0	0.00%	0	0.00%	0	0.00%
7	42	0	0.00%	0	0.00%	0	0.00%
8	40	0	0.00%	3	7.50%	0	0.00%
9	44	0	0.00%	1	2.27%	0	0.00%
10	37	0	0.00%	0	0.00%	0	0.00%
11	43	0	0.00%	0	0.00%	0	0.00%
12	44	0	0.00%	0	0.00%	0	0.00%
13	44	0	0.00%	1	2.27%	0	0.00%
14	42	0	0.00%	0	0.00%	0	0.00%
15	42	0	0.00%	2	4.76%	0	0.00%
16	44	0	0.00%	0	0.00%	0	0.00%
17	45	0	0.00%	0	0.00%	0	0.00%
18	44	0	0.00%	1	2.27%	0	0.00%
19	45	0	0.00%	0	0.00%	0	0.00%
20	42	0	0.00%	0	0.00%	0	0.00%
21	43	0	0.00%	0	0.00%	0	0.00%
22	37	0	0.00%	0	0.00%	0	0.00%
23	45	0	0.00%	3	6.67%	0	0.00%
24	42	0	0.00%	0	0.00%	0	0.00%
25	42	0	0.00%	0	0.00%	0	0.00%
26	42	0	0.00%	2	4.76%	0	0.00%
27	44	0	0.00%	0	0.00%	0	0.00%
28	40	0	0.00%	3	7.50%	0	0.00%
29	46	0	0.00%	3	6.52%	0	0.00%
30	44	0	0.00%	0	0.00%	0	0.00%
31	42	0	0.00%	2	4.76%	0	0.00%
32	42	0	0.00%	4	9.52%	0	0.00%
33	45	0	0.00%	0	0.00%	0	0.00%
34	44	0	0.00%	0	0.00%	0	0.00%
35	44	0	0.00%	1	2.27%	0	0.00%
36	43	0	0.00%	1	2.33%	0	0.00%

Sample Record #	Total # of Data Elements	# Incomplete		# Inaccurate		# Untimely	
37	42	0	0.00%	0	0.00%	0	0.00%
38	44	0	0.00%	2	4.55%	0	0.00%
39	43	0	0.00%	1	2.33%	0	0.00%
40	45	0	0.00%	0	0.00%	0	0.00%
41	41	0	0.00%	0	0.00%	0	0.00%
42	36	0	0.00%	1	2.78%	0	0.00%
43	45	0	0.00%	0	0.00%	0	0.00%
44	42	0	0.00%	0	0.00%	0	0.00%
45	45	0	0.00%	0	0.00%	0	0.00%
46	43	0	0.00%	1	2.33%	0	0.00%
47	45	0	0.00%	0	0.00%	0	0.00%
48	44	0	0.00%	3	6.82%	0	0.00%
49	44	0	0.00%	0	0.00%	0	0.00%
50	44	0	0.00%	0	0.00%	0	0.00%
51	44	0	0.00%	0	0.00%	0	0.00%
52	42	0	0.00%	0	0.00%	0	0.00%
53	42	0	0.00%	4	9.52%	0	0.00%
54	37	0	0.00%	0	0.00%	0	0.00%
55	42	0	0.00%	1	2.38%	0	0.00%
56	44	0	0.00%	1	2.27%	0	0.00%
57	42	0	0.00%	0	0.00%	0	0.00%
58	44	0	0.00%	1	2.27%	0	0.00%
59	44	0	0.00%	0	0.00%	0	0.00%
60	42	0	0.00%	0	0.00%	0	0.00%
61	42	0	0.00%	2	4.76%	0	0.00%
62	44	0	0.00%	0	0.00%	0	0.00%
63	44	0	0.00%	0	0.00%	0	0.00%
64	36	0	0.00%	5	13.89%	0	0.00%
65	43	0	0.00%	0	0.00%	0	0.00%
66	45	0	0.00%	0	0.00%	0	0.00%
67	44	0	0.00%	4	9.09%	0	0.00%
68	43	0	0.00%	3	6.98%	0	0.00%
69	44	0	0.00%	0	0.00%	0	0.00%
70	45	0	0.00%	0	0.00%	0	0.00%
71	42	0	0.00%	0	0.00%	0	0.00%
72	44	0	0.00%	0	0.00%	0	0.00%
73	44	0	0.00%	0	0.00%	0	0.00%
74	42	0	0.00%	2	4.76%	0	0.00%
75	44	0	0.00%	0	0.00%	0	0.00%
76	42	0	0.00%	0	0.00%	0	0.00%
77	42	0	0.00%	1	2.38%	0	0.00%

Sample Record #	Total # of Data Elements	# Incomplete		# Inaccurate		# Untimely	
78	42	0	0.00%	1	2.38%	0	0.00%
79	44	0	0.00%	1	2.27%	0	0.00%
80	45	0	0.00%	0	0.00%	0	0.00%
81	44	0	0.00%	0	0.00%	0	0.00%
82	44	0	0.00%	0	0.00%	0	0.00%
83	44	0	0.00%	0	0.00%	0	0.00%
84	44	0	0.00%	0	0.00%	0	0.00%
85	44	0	0.00%	0	0.00%	0	0.00%
86	44	0	0.00%	0	0.00%	0	0.00%
87	44	0	0.00%	0	0.00%	0	0.00%
88	44	0	0.00%	2	4.55%	0	0.00%
89	42	0	0.00%	0	0.00%	0	0.00%
90	42	0	0.00%	0	0.00%	0	0.00%
91	44	0	0.00%	0	0.00%	0	0.00%
92	42	0	0.00%	0	0.00%	0	0.00%
93	43	0	0.00%	0	0.00%	0	0.00%
94	42	0	0.00%	0	0.00%	0	0.00%
95	44	0	0.00%	0	0.00%	0	0.00%
96	44	0	0.00%	4	9.09%	0	0.00%
97	44	0	0.00%	0	0.00%	0	0.00%
98	44	0	0.00%	0	0.00%	0	0.00%
99	42	0	0.00%	0	0.00%	0	0.00%
100	44	0	0.00%	0	0.00%	0	0.00%
101	44	0	0.00%	1	2.27%	0	0.00%
102	36	0	0.00%	1	2.78%	0	0.00%
103	42	0	0.00%	0	0.00%	0	0.00%
104	44	0	0.00%	0	0.00%	0	0.00%
105	44	0	0.00%	0	0.00%	0	0.00%
106	42	0	0.00%	0	0.00%	0	0.00%
107	44	0	0.00%	1	2.27%	0	0.00%
108	44	0	0.00%	1	2.27%	0	0.00%
109	43	1	2.33%	1	2.33%	1	2.33%
110	44	0	0.00%	0	0.00%	0	0.00%
111	45	0	0.00%	1	2.22%	0	0.00%
112	43	0	0.00%	0	0.00%	0	0.00%
113	44	0	0.00%	0	0.00%	0	0.00%
114	41	1	2.44%	1	2.44%	1	2.44%
115	44	0	0.00%	1	2.27%	0	0.00%
116	44	0	0.00%	4	9.09%	0	0.00%
117	44	0	0.00%	4	9.09%	0	0.00%
118	44	0	0.00%	3	6.82%	0	0.00%

Sample Record #	Total # of Data Elements	# Incomplete		# Inaccurate		# Untimely	
119	44	0	0.00%	1	2.27%	0	0.00%
120	43	0	0.00%	1	2.33%	0	0.00%
121	44	0	0.00%	0	0.00%	0	0.00%
122	43	0	0.00%	1	2.33%	0	0.00%
123	42	0	0.00%	1	2.38%	0	0.00%
124	42	0	0.00%	0	0.00%	0	0.00%
125	42	0	0.00%	0	0.00%	0	0.00%
126	45	0	0.00%	0	0.00%	0	0.00%
127	42	0	0.00%	0	0.00%	0	0.00%
128	42	0	0.00%	0	0.00%	0	0.00%
129	42	0	0.00%	2	4.76%	0	0.00%
130	44	0	0.00%	0	0.00%	0	0.00%
131	45	0	0.00%	0	0.00%	0	0.00%
132	44	0	0.00%	0	0.00%	0	0.00%
133	40	0	0.00%	0	0.00%	0	0.00%
134	42	0	0.00%	0	0.00%	0	0.00%
135	42	0	0.00%	0	0.00%	0	0.00%
136	44	0	0.00%	0	0.00%	0	0.00%
137	44	0	0.00%	0	0.00%	0	0.00%
138	40	0	0.00%	0	0.00%	0	0.00%
139	44	0	0.00%	4	9.09%	0	0.00%
140	40	0	0.00%	0	0.00%	0	0.00%
141	45	0	0.00%	0	0.00%	0	0.00%
142	44	0	0.00%	0	0.00%	0	0.00%
143	42	0	0.00%	0	0.00%	0	0.00%
144	44	0	0.00%	0	0.00%	0	0.00%
145	44	0	0.00%	0	0.00%	0	0.00%
146	44	0	0.00%	0	0.00%	0	0.00%
147	44	0	0.00%	0	0.00%	0	0.00%
148	42	0	0.00%	0	0.00%	0	0.00%
149	45	0	0.00%	0	0.00%	0	0.00%
150	45	0	0.00%	2	4.44%	0	0.00%
151	40	0	0.00%	2	5.00%	0	0.00%
152	44	0	0.00%	0	0.00%	0	0.00%
153	42	0	0.00%	0	0.00%	0	0.00%
154	42	0	0.00%	2	4.76%	0	0.00%
155	42	0	0.00%	0	0.00%	0	0.00%
156	42	0	0.00%	0	0.00%	0	0.00%
157	42	0	0.00%	2	4.76%	0	0.00%
158	43	0	0.00%	1	2.33%	0	0.00%
159	44	0	0.00%	0	0.00%	0	0.00%

Sample Record #	Total # of Data Elements	# Incomplete		# Inaccurate		# Untimely	
160	44	0	0.00%	4	9.09%	0	0.00%
161	40	0	0.00%	0	0.00%	0	0.00%
162	42	0	0.00%	1	2.38%	0	0.00%
163	40	0	0.00%	0	0.00%	0	0.00%
164	40	0	0.00%	0	0.00%	0	0.00%
165	45	0	0.00%	0	0.00%	0	0.00%
166	44	0	0.00%	0	0.00%	0	0.00%
167	44	0	0.00%	0	0.00%	0	0.00%
168	40	0	0.00%	0	0.00%	0	0.00%
169	44	0	0.00%	0	0.00%	0	0.00%
170	44	0	0.00%	0	0.00%	0	0.00%
171	42	0	0.00%	1	2.38%	0	0.00%
172	44	0	0.00%	4	9.09%	0	0.00%
173	44	0	0.00%	0	0.00%	0	0.00%
174	42	0	0.00%	1	2.38%	0	0.00%
175	42	0	0.00%	0	0.00%	0	0.00%
176	42	0	0.00%	1	2.38%	0	0.00%
177	42	0	0.00%	0	0.00%	0	0.00%
178	42	0	0.00%	0	0.00%	0	0.00%
179	44	0	0.00%	0	0.00%	0	0.00%
180	42	0	0.00%	0	0.00%	0	0.00%
181	40	0	0.00%	2	5.00%	0	0.00%
182	43	0	0.00%	0	0.00%	0	0.00%
183	42	0	0.00%	0	0.00%	0	0.00%
184	43	0	0.00%	0	0.00%	0	0.00%
185	44	0	0.00%	0	0.00%	0	0.00%
186	44	0	0.00%	0	0.00%	0	0.00%
187	44	0	0.00%	0	0.00%	0	0.00%
188	40	0	0.00%	0	0.00%	0	0.00%
189	44	0	0.00%	0	0.00%	0	0.00%
190	45	0	0.00%	0	0.00%	0	0.00%
191	45	0	0.00%	0	0.00%	0	0.00%
192	45	0	0.00%	2	4.44%	0	0.00%
193	42	0	0.00%	0	0.00%	0	0.00%
194	42	0	0.00%	1	2.38%	0	0.00%
195	43	0	0.00%	0	0.00%	0	0.00%
196	42	0	0.00%	0	0.00%	0	0.00%
197	40	0	0.00%	0	0.00%	0	0.00%
198	45	0	0.00%	0	0.00%	0	0.00%
199	42	0	0.00%	0	0.00%	0	0.00%
200	40	0	0.00%	2	5.00%	0	0.00%

Sample Record #	Total # of Data Elements	# Incomplete		# Inaccurate		# Untimely	
201	44	0	0.00%	0	0.00%	0	0.00%
202	44	0	0.00%	0	0.00%	0	0.00%
203	42	0	0.00%	0	0.00%	0	0.00%
204	44	0	0.00%	0	0.00%	0	0.00%
205	44	0	0.00%	0	0.00%	0	0.00%
206	45	0	0.00%	4	8.89%	0	0.00%
207	44	0	0.00%	0	0.00%	0	0.00%
208	44	0	0.00%	1	2.27%	0	0.00%
209	40	0	0.00%	0	0.00%	0	0.00%
210	42	0	0.00%	1	2.38%	0	0.00%
211	44	0	0.00%	5	11.36%	0	0.00%
212	45	0	0.00%	0	0.00%	0	0.00%
213	45	0	0.00%	0	0.00%	0	0.00%
214	45	0	0.00%	0	0.00%	0	0.00%
215	44	0	0.00%	2	4.55%	0	0.00%
216	42	0	0.00%	0	0.00%	0	0.00%
217	44	0	0.00%	0	0.00%	0	0.00%
218	45	0	0.00%	1	2.22%	0	0.00%
219	42	0	0.00%	0	0.00%	0	0.00%
220	42	0	0.00%	0	0.00%	0	0.00%
221	45	0	0.00%	1	2.22%	0	0.00%
222	44	0	0.00%	3	6.82%	0	0.00%
223	44	0	0.00%	4	9.09%	0	0.00%
224	37	0	0.00%	0	0.00%	0	0.00%
225	41	0	0.00%	1	2.44%	0	0.00%
226	42	0	0.00%	0	0.00%	0	0.00%
227	45	0	0.00%	3	6.67%	0	0.00%
228	43	0	0.00%	2	4.65%	0	0.00%
229	42	0	0.00%	1	2.38%	0	0.00%
230	44	0	0.00%	0	0.00%	0	0.00%
231	45	0	0.00%	6	13.33%	0	0.00%
232	44	0	0.00%	0	0.00%	0	0.00%
233	42	0	0.00%	0	0.00%	0	0.00%
234	41	0	0.00%	0	0.00%	0	0.00%
235	41	0	0.00%	0	0.00%	0	0.00%
236	44	0	0.00%	2	4.55%	0	0.00%
237	44	0	0.00%	4	9.09%	0	0.00%
238	44	0	0.00%	0	0.00%	0	0.00%
239	44	0	0.00%	0	0.00%	0	0.00%
240	42	0	0.00%	0	0.00%	0	0.00%
241	45	0	0.00%	0	0.00%	0	0.00%

Sample Record #	Total # of Data Elements	# Incomplete		# Inaccurate		# Untimely	
242	44	0	0.00%	1	2.27%	0	0.00%
243	44	0	0.00%	0	0.00%	0	0.00%
244	44	0	0.00%	0	0.00%	0	0.00%
245	42	0	0.00%	0	0.00%	0	0.00%
246	44	0	0.00%	7	15.91%	0	0.00%
247	42	0	0.00%	0	0.00%	0	0.00%
248	40	0	0.00%	1	2.50%	0	0.00%
249	42	0	0.00%	0	0.00%	0	0.00%
250	44	0	0.00%	0	0.00%	0	0.00%
251	42	0	0.00%	1	2.38%	0	0.00%
252	40	0	0.00%	0	0.00%	0	0.00%
253	38	33	86.84%	33	86.84%	33	86.84%
254	37	1	2.70%	7	18.92%	1	2.70%
255	37	0	0.00%	2	5.41%	0	0.00%
256	41	5	12.20%	11	26.83%	5	12.20%
257	37	0	0.00%	3	8.11%	0	0.00%
258	37	0	0.00%	6	16.22%	0	0.00%
259	38	33	86.84%	33	86.84%	33	86.84%
260	37	0	0.00%	3	8.11%	0	0.00%
261	41	4	9.76%	9	21.95%	4	9.76%
262	37	0	0.00%	3	8.11%	0	0.00%
263	37	0	0.00%	2	5.41%	0	0.00%
264	38	0	0.00%	5	13.16%	0	0.00%
265	37	0	0.00%	5	13.51%	0	0.00%
266	37	0	0.00%	6	16.22%	0	0.00%
267	37	1	2.70%	5	13.51%	1	2.70%
268	37	0	0.00%	6	16.22%	0	0.00%
269	38	33	86.84%	33	86.84%	33	86.84%
270	38	33	86.84%	33	86.84%	33	86.84%
271	38	33	86.84%	33	86.84%	33	86.84%
272	38	33	86.84%	33	86.84%	33	86.84%
273	37	0	0.00%	4	10.81%	0	0.00%
274	38	33	86.84%	33	86.84%	33	86.84%
275	37	1	2.70%	7	18.92%	1	2.70%
276	41	4	9.76%	8	19.51%	4	9.76%
277	37	0	0.00%	4	10.81%	0	0.00%
278	41	5	12.20%	8	19.51%	5	12.20%
279	37	0	0.00%	3	8.11%	0	0.00%
280	35	0	0.00%	4	11.43%	0	0.00%
281	38	33	86.84%	33	86.84%	33	86.84%
282	37	0	0.00%	5	13.51%	0	0.00%

Sample Record #	Total # of Data Elements	# Incomplete		# Inaccurate		# Untimely	
283	38	33	86.84%	33	86.84%	33	86.84%
284	41	4	9.76%	7	17.07%	4	9.76%
285	38	33	86.84%	33	86.84%	33	86.84%
286	37	0	0.00%	3	8.11%	0	0.00%
287	38	0	0.00%	7	18.42%	0	0.00%
288	37	0	0.00%	5	13.51%	0	0.00%
289	38	33	86.84%	33	86.84%	33	86.84%
290	38	33	86.84%	33	86.84%	33	86.84%
291	38	33	86.84%	33	86.84%	33	86.84%
292	38	33	86.84%	33	86.84%	33	86.84%
293	37	1	2.70%	7	18.92%	1	2.70%
294	41	4	9.76%	11	26.83%	4	9.76%
295	38	33	86.84%	34	89.47%	33	86.84%
296	35	0	0.00%	3	8.57%	0	0.00%
297	41	4	9.76%	7	17.07%	4	9.76%
298	38	33	86.84%	33	86.84%	33	86.84%
299	38	33	86.84%	33	86.84%	33	86.84%
300	38	33	86.84%	33	86.84%	33	86.84%
301	35	0	0.00%	6	17.14%	0	0.00%
302	38	33	86.84%	33	86.84%	33	86.84%
303	37	0	0.00%	4	10.81%	0	0.00%
304	37	0	0.00%	4	10.81%	0	0.00%
305	37	0	0.00%	4	10.81%	0	0.00%
306	38	33	86.84%	34	89.47%	33	86.84%
307	38	33	86.84%	33	86.84%	33	86.84%
308	38	33	86.84%	33	86.84%	33	86.84%
309	37	0	0.00%	5	13.51%	0	0.00%
310	37	0	0.00%	4	10.81%	0	0.00%
311	37	0	0.00%	4	10.81%	0	0.00%
312	35	0	0.00%	6	17.14%	0	0.00%
313	37	1	2.70%	8	21.62%	0	0.00%
314	37	0	0.00%	7	18.92%	0	0.00%
315	37	33	89.19%	33	89.19%	33	89.19%
316	37	0	0.00%	5	13.51%	0	0.00%
317	38	33	86.84%	33	86.84%	33	86.84%
318	37	0	0.00%	8	21.62%	0	0.00%
319	37	0	0.00%	3	8.11%	0	0.00%
320	37	2	5.41%	8	21.62%	2	5.41%
321	37	0	0.00%	5	13.51%	0	0.00%
322	39	4	10.26%	8	20.51%	4	10.26%
323	38	0	0.00%	3	7.89%	0	0.00%

Sample Record #	Total # of Data Elements	# Incomplete		# Inaccurate		# Untimely	
324	38	33	86.84%	33	86.84%	33	86.84%
325	37	33	89.19%	33	89.19%	33	89.19%
326	38	33	86.84%	34	89.47%	33	86.84%
327	37	0	0.00%	7	18.92%	0	0.00%
328	37	0	0.00%	6	16.22%	0	0.00%
329	37	0	0.00%	5	13.51%	0	0.00%
330	35	0	0.00%	5	14.29%	0	0.00%
331	35	0	0.00%	5	14.29%	0	0.00%
332	35	0	0.00%	8	22.86%	0	0.00%
Total Errors		936		1369		933	
Sum of Error Rates		2461.09%		3560.96%		2453.84%	
/ Number of Samples		332		332		332	
Projected Error Rate		7.41%		10.73%		7.39%	

Source: EPA OIG data analysis using DATA Act Audit Guide.

EPA's Results for the Data Elements

Accuracy (A), Completeness (C), Timeliness (T)								
Data Element No.	Data Element Name	Number of Errors in Samples			Total Applicable Samples	Projected Error Rate		
		A	C	T		A	C	T
20	Catalog of Federal Domestic Assistance (CFDA) Title ¹	42	27	27	80	53%	34%	34%
13	Amount of Award ¹	30	27	27	80	38%	34%	34%
12	Non-Federal Funding Amount ¹	30	29	28	80	38%	36%	35%
37	Business Types ¹	28	27	27	80	35%	34%	34%
35	Record Type ¹	27	27	27	80	34%	34%	34%
19	Catalog of Federal Domestic Assistance (CFDA) Number ¹	27	27	27	80	34%	34%	34%
48	Awarding Office Name	82	27	27	332	25%	8%	8%
49	Awarding Office Code	82	27	27	332	25%	8%	8%
5	Legal Entity Address	71	27	27	332	21%	8%	8%
30	Primary Place of Performance Address	69	28	27	325	21%	9%	8%
16	Award Type	66	27	27	332	20%	8%	8%
4	Ultimate Parent Legal Entity Name	58	34	34	325	18%	10%	10%
31	Primary Place of Performance Congressional District	56	28	27	324	17%	9%	8%
6	Legal Entity Congressional District	47	27	27	331	14%	8%	8%
34	Award ID Number (PIID/FAIN) [Files D1/D2]	37	27	27	332	11%	8%	8%
2	Awardee/Recipient Unique Identifier	36	27	27	332	11%	8%	8%
36	Action Type	30	29	29	291	10%	10%	10%
23	Award Modification / Amendment Number	27	27	27	281	10%	10%	10%
1	Awardee/Recipient Legal Entity Name	34	27	27	332	10%	8%	8%
3	Ultimate Parent Unique Identifier	34	27	27	325	10%	8%	8%
27	Period of Performance Current End Date	34	27	27	327	10%	8%	8%
22	Award Description	29	27	27	332	9%	8%	8%
32	Primary Place of Performance Country Code	28	27	27	325	9%	8%	8%
7	Legal Entity Country Code	27	27	27	332	8%	8%	8%
8	Legal Entity Country Name	28	27	27	332	8%	8%	8%
11	Federal Action Obligation	27	27	27	332	8%	8%	8%
25	Action Date	28	27	27	332	8%	8%	8%

26	Period of Performance Start Date	27	27	27	332	8%	8%	8%
33	Primary Place of Performance Country Name	27	27	27	325	8%	8%	8%
44	Awarding Agency Name	27	27	27	332	8%	8%	8%
45	Awarding Agency Code	27	27	27	332	8%	8%	8%
46	Awarding Sub Tier Agency Name	27	27	27	332	8%	8%	8%
47	Awarding Sub Tier Agency Code	27	27	27	332	8%	8%	8%
24	Parent Award ID Number [File C] ²	10	0	0	160	6%	0%	0%
24	Parent Award ID Number [File D1] ²	10	0	0	160	6%	0%	0%
56	Program Activity [File C]	4	0	0	76	5%	0%	0%
42	Funding Office Name	11	8	8	260	4%	3%	3%
43	Funding Office Code	11	8	8	260	4%	3%	3%
38	Funding Agency Name	8	8	8	260	3%	3%	3%
39	Funding Agency Code	8	8	8	260	3%	3%	3%
34	Award ID Number (PIID/FAIN) [File C]	10	0	0	332	3%	0%	0%
14	Current Total Value of Award ²	5	0	0	245	2%	0%	0%
15	Potential Total Value of Award ²	4	0	0	252	2%	0%	0%
28	Period of Performance Potential End Date ²	5	0	0	245	2%	0%	0%
17	North American Industry Classification System (NAICS) Code ²	3	0	0	252	1%	0%	0%
18	NAICS Description ²	3	0	0	252	1%	0%	0%
53	Obligation [File C]	1	0	0	332	0%	0%	0%
29	Ordering Period End Date ²	0	0	0	7	0%	0%	0%
40	Funding Sub Tier Agency Name	0	0	0	252	0%	0%	0%
41	Funding Sub Tier Agency Code	0	0	0	252	0%	0%	0%
50	Object Class [File C]	0	0	0	332	0%	0%	0%
51	Appropriations Account [File C]	0	0	0	332	0%	0%	0%

Source: OIG sample analysis.

¹Applicable only to FAIN (grant) samples.

²Applicable only to PIID (contract) samples.

Additional Notes:

- EPA's results listed in descending order by accuracy error rate percentage.
- The projected error rate is calculated by number of errors of each data element divided by the number of applicable contract and grant samples. These error rates include the 27 samples with missing File D2 information. Therefore, 27 samples have errors marked for completeness, accuracy and timeliness. For applicable File D2 elements, 27 out of 332 samples account for an 8 percent error rate.
- For data elements that just relate to the 80 grant samples, the 27 samples missing File D2 information account for 34 percent.
- *Funding Agency Name, Funding Agency Code, Funding Office Name and Funding Office Code (Funding Office fields)* are required for grants that were new as of October 1, 2018. Eight grant samples fit this criterion, and they were all blank.

Analysis of the Accuracy of Dollar-Value-Related Data Elements

Our testing included tests of certain dollar-value-related data elements, such as *Federal Action Obligation*, *Current Total Value of Award*, *Potential Total Value of Award* and *Obligation*. The table below shows the results of the accuracy of the data elements related to dollar value. These dollar-value-related data elements cannot be projected to the DATA Act submission population.

Accuracy of Dollar-Value-Related Data Elements								
PIID/ FAIN	Data Element		Accurate	Not Accurate	Not Applicable	Total Tested	Error Rate	Absolute Value of Errors
PIID	DE 11	Federal Action Obligation	252	0	0	252	0.0%	\$0
PIID	DE 14	Current Total Value of Award	240	5	7	245	2.0%	\$562,538
PIID	DE 15	Potential Total Value of Award	248	4	0	252	1.6%	\$2,980,178
PIID	DE 53	Obligation	251	1	0	252	0.4%	\$73,763
FAIN	DE 11	Federal Action Obligation	59	21	0	80	26.3%	\$5,714,763
FAIN	DE 12	Non-Federal Funding Amount	69	11	0	80	13.8%	\$2,609,632
FAIN	DE 13	Amount of Award	55	25	0	80	31.3%	\$8,324,395
FAIN	DE 53	Obligation	80	0	0	80	0.0%	\$0

Source: OIG sample analysis.

Agency Response to Draft Report



UNITED STATES ENVIRONMENTAL PROTECTION AGENCY
WASHINGTON, D.C. 20460

NOV 07 2019

MEMORANDUM

OFFICE OF
CHIEF FINANCIAL OFFICER

SUBJECT: Response to Office of Inspector General Draft Audit Report, Project No. OA&E-FY19-0124, "EPA's Fiscal Year 2019 First Quarter Compliance with the Digital Accountability and Transparency Act of 2014," dated November 1, 2019

FROM:  David A. Bloom, Acting Chief Financial Officer
Office of the Chief Financial Officer

TO: Paul C. Curtis, Director
Financial Directorate
Office of Inspector General

Thank you for the opportunity to respond to the issues and recommendations presented in the subject draft audit report. The draft report includes two recommendations, which are directed to the Office of the Chief Financial Officer and the Office of Mission Support. The agency concurs with both recommendations.

AGENCY RESPONSE TO REPORT RECOMMENDATIONS:

No.	Recommendation	Assigned to	Agency Explanation/Response	Completion Date
1	Develop and document standard operating policies and procedures specific to the completeness, accuracy, timeliness and quality of the EPA's DATA Act reporting (consistent with DATA Act requirements). These procedures should also define roles and responsibilities for performing validation procedures.	OCFO and OMS	In FY 2020, the OCFO and the OMS will develop Standard Operating Procedures for the DATA Act submission reviews. These SOPs will include best practices to correct quickly common DATA Act inconsistencies, define roles and responsibilities, and support sound business processes for the submission review and approvals. Many of these elements were addressed in the agency's Data Quality Plan; however, the plan was not finalized in time for review during this audit. The agency will prepare the SOPs by September 30, 2020.	September 30, 2020

2	Continue to coordinate with Treasury to eliminate inconsistent use of OMB and Treasury-established data standards.	OCFO and OMS	The OCFO and the OMS will continue to review, monitor, and implement changes to the DATA Act Information Model Schema. The DAIMS is the Department of the Treasury's guidance document as to the standards for every data element required and optional in the DATA Act submissions. In FY 2020, the agency will re-evaluate all of the current DAIMS data elements and assess whether the current processes are properly capturing the associated data elements. The agency will complete this action by September 30, 2020.	September 30, 2020
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CONTACT INFORMATION

If you have any questions regarding this response, please contact Andrew LeBlanc, Agency Audit Follow Up Coordinator, on (202) 564-1761 or via email leblanc.andrew@epa.gov.

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